



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE CAROLE MIGDEN, CHAIRWOMAN  
450 N STREET, SACRAMENTO, ROOM 122  
JUNE 25, 2003 9:30 AM**

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**----- Minutes -----**

**1. 2003 Legislative Proposals**

**PROPERTY TAXES**

**2003 Legislative Proposals**

Set forth below are suggestions for Property Taxes legislation to be sponsored by the Board in the first year of the 2003-2004 Legislative Session (see attachments).

**New Business**

**Suggestion  
Number**

**1-16      Amend various sections of the Revenue and Taxation Code to streamline the administration of the welfare exemption.**

Source: Property and Special Taxes Department and Legal Department

Revenue Impact: None

**Recommendation:**

I. Adopt the following:

- Eliminate duplicate review functions; the Board will determine whether an organization is eligible for the welfare exemption and the county assessor will determine whether the use of the property is eligible for the welfare exemption.
- Provide for an administrative appeal remedy that provides for the claimant to file an appeal with the Board if the organization is denied exemption by Board staff for failure to meet organizational requirements.
- Clarify that the Board and assessor may audit organizations to verify continuing qualification for the exemption.
- Require Board staff to review the assessors' administration of the welfare exemption, as part of the assessment standards surveys conducted by Board staff, to ensure proper administration of these exemptions.

II. Continue to work with interested parties to develop additional measures for Board-sponsorship in the 2004 legislative session relating to the welfare exemption.

Approved: /s/ Carole Migden  
Carole Migden, Chairwoman

/s/ Timothy W. Boyer  
Timothy W. Boyer  
Interim Executive Director

**BOARD APPROVED**

at the 6/25/03 Board Meeting

/s/ Deborah Pellegrini  
Deborah Pellegrini, Chief  
Board Proceedings Division